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FM 38-220

WAR DEPARTMENT TECHNICAL MANUAL

STOCK CONTROL
MANUAL
FOR POSTS, CAMPS, AND
STATIONS

WAR DEPARTMENT • 9 MAY 1944

WAR DEPARTMENT TECHNICAL MANUAL

TM 38-220¹

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STOCK CONTROL MANUAL
FOR POSTS, CAMPS, AND
STATIONS



WAR DEPARTMENT • 9 MAY 1944

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is published for the information and guidance of all concerned.

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BY ORDER OF THE SECRETARY OF WAR:

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Chief of Staff.

OFFICIAL:

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*Major General,
The Adjutant General.*

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CONTENTS

SECTION I. DEFINITIONS	<i>Paragraph</i>	<i>Page</i>
Definitions.....	1	3
II. SUPERVISION		
General.....	2	6
Service commands, air forces commands, etc.....	3	6
Technical services.....	4	7
Reports.....	5	7
III. PROCEDURES FOR UNITS AND ORGANIZATIONS		
Organizational requisitioning procedure.....	6	8
Organizational editing procedure.....	7	9
Station requisitioning procedure.....	8	9
Editing of station requisitions.....	9	10
Receiving procedure.....	10	10
Back order and extract procedure.....	11	11
Stock record account.....	12	11
Stock levels.....	13	11
Changes in station control levels.....	14	13
Memorandum receipts.....	15	13
Reclaimed and repair procedure.....	16	13
Reports of excess (Control Approval Symbol DDI-62).....	17	14
Station stock status reports (Control Approval Symbol DDI-24).....	18	14
Excess and obsolete stocks.....	19	16
Inventories.....	20	16
IV. OPERATION OF SPECIAL ACTIVITIES AT STATIONS		
General.....	21	17
Model stocks.....	22	17
Operating procedure.....	23	17
Monthly inspections.....	24	17
Application to reception centers.....	25	18
Application to combined maintenance shops at stations.....	26	18
V. PORTS OF EMBARKATION		
General.....	27	19
Responsibility of port commander.....	28	19
Stocks.....	29	19
Reports.....	30	20
VI. CHEMICAL WARFARE SERVICE		
General.....	31	21
Special instructions.....	32	21
VII. PROCEDURE FOR ENGINEER TROOP SUPPLY		
Requisitions.....	33	22
Organizational requisition procedure.....	34	22
Station stocks.....	35	22
Memorandum receipts.....	36	23
Reclaimed and repair procedure.....	37	23

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III

	<i>Paragraph</i>	<i>Page</i>
SECTION VIII. PROCEDURE FOR POST ENGINEER OPERATIONS OTHER THAN TROOP SUPPLY		
General	38	24
Station requisitioning procedure	39	24
Station reports of excesses and station stock status re- ports	40	24
Excess and obsolete property	41	25
Salvage, reclamation, and scrapping	42	25
IX. MEDICAL		
Station requisitioning procedure	43	26
Control levels	44	26
Miscellaneous	45	26
X. ORDNANCE DEPARTMENT		
Organizational requisitioning procedure	46	28
Station requisitioning procedure	47	28
Stock record cards	48	29
Excess report and stock status report	49	29
XI. QUARTERMASTER		
General	50	30
Specific instructions	51	30
Stock status report for subsistence (Control Approval Symbol DDI-63)	52	31
Assignment of stock numbers	53	31
Inventories	54	32
XII. SIGNAL CORPS		
Requisitioning procedure	55	33
Status reports	56	33
Return of unserviceable property to depots	57	33
Signal Corps equipment for Army Air Forces	58	33
XIII. TRANSPORTATION CORPS		
Equipment and material furnished	59	35
General description of Transportation Corps equipment and material	60	35
Method of processing requisitions	61	35

FOREWORD

TM 38-220, Stock Control Manual for Posts, Camps, and Stations, is a system of stock control within the Army in supply echelons below that of depots. This system is applicable to troop supply at all installations, including ports and staging areas.

This manual is applicable to supplies and equipment of all technical services. It does not apply to Army Air Forces procured matériel nor to items of Army Service Forces procured matériel which is peculiar to the Army Air Forces and for which the Army Air Forces has been designated as the sole storage and issue agency, nor does it apply to controlled items of equipment. Special instructions applicable to each technical service are covered in separate sections.

The objective of stock control is to provide an adequate amount of supplies at the proper place and at the proper time without overstocking in any point of supply. Specifically, it will provide a means for—

1. The stocking of posts, camps, and stations adequate to insure the prompt supply of troops and in reasonable relationship to needs.

2. The prompt disposition and utilization of excess serviceable supplies as well as the disposal of surplus unserviceable, obsolete, and outmoded stocks.

3. Securing inventories and necessary information for the scheduling of procurement, allocation of materials, and distribution of supplies in accordance with approved levels.

4. Providing better use of critical materials and labor and assisting civilian economy by improved distribution, proper allocation of supplies to each distributing point, and the scheduling of requirements in accordance with needs.

Proper stock control depends upon periodic replenishment of levels, established in accordance with actual issue requirements.

The Commanding General, Army Service Forces, and the Commanding General, Army Air Forces will coordinate and supervise this program. All echelons of supply have an active part in the program and are encouraged to submit suggestions to facilitate its execution.

Procedures and instructions contained herein become effective as of the date of publication. As of that date the provisions of this manual will control in all instances of conflict with existing manuals and regulations.

SECTION I

DEFINITIONS

1. Definitions

a. AIR FORCE COMMANDER. The term "air force commander" as used in this manual will be interpreted to mean the commanding general of the separate air forces and separate commands.

b. AUTHORIZED ALLOWANCES OF EQUIPMENT. The quantity of items authorized for a unit or organization in accordance with Tables of Allowances (T/A), Tables of Basic Allowances (T/BA), Tables of Equipment (T/E), Tables of Organization and Equipment (T/O & E), or special authorizations.

c. BACK ORDER. The term applied to requisitions, to property issue slips, or to parts thereof, requesting supplies which are not shipped pending their availability.

d. CONTROLLED ITEMS OF EQUIPMENT. Critical or major items, the distribution of which is centrally controlled in accordance with priorities set up by the War Department. Lists of controlled items of equipment are published periodically in War Department circulars.

e. DEPOT. A supply establishment for the receipt, storage, and shipment of supplies. It may also perform such activities as inspection, classification, maintenance, repair, salvage, procurement, manufacturing, assembly, and other special functions as directed by higher authority.

(1) *Classification as to category.* (a) *Army Air Forces depot.* A depot under the command of the Commanding General, Army Air Forces, which handles supplies peculiar to the Army Air Forces.

(b) *Army Service Forces depot.* A depot designated as an Army Service Forces depot by the Commanding General, Army Service Forces, which has been placed under one technical service for administration and in which space is normally allocated to two or more technical services.

(c) *Technical service depot.* A depot so designated by the Commanding General, Army Service Forces which normally handles the supplies of one technical service. A technical service depot may, when directed by the Commanding General, Army Service Forces, store and handle supplies and perform other duties for one or more additional technical services or agencies. In such cases, the duties

and responsibilities of each technical service or agency concerned in the arrangement will be as prescribed by the Commanding General, Army Service Forces.

(2) *Classification as to mission.* (a) *Distribution depot.* A depot set up for the supply of certain items to a specified area in accordance with an established plan.

(b) *Filler depot.* A depot designated to store and issue supplies to ports of embarkation for filling oversea requisitions, or supplying last-minute shortages of supplies in oversea shipments.

(c) *Key or master depot.* A depot established for the purpose of centrally storing selected items and supplying stations, other depots, and ports of embarkation.

(d) *Reserve depot.* A depot for storing designated items in bulk for special purposes. Generally, such depots will make bulk shipments to other depots and ports of embarkation.

f. **DUE IN.** Quantities of supplies scheduled for receipt by any organization or at any supply point.

g. **DUE OUT.** The total quantity of back orders or other commitments requiring supplies to be furnished.

h. **EDITING.** The examination of requisitions and issue slips for specific purposes as follows:

(1) *Authorization.* Determination that items are within authorized allowances and have not yet been received.

(2) *Availability.* Determining whether the material requested can be supplied, or is to be "back-ordered," extracted, etc.

(3) *Computation of allowances.* An examination by the organization supply officer in full detail or on a "test check" basis to determine that the quantities requested are properly computed in accordance with authorized allowances.

(4) *Nomenclature.* Determining whether or not the items are properly identified, including correct stock numbers.

i. **EXCESS STOCKS.** Supplies exceeding those authorized for the particular organization, supply point, or technical service.

j. **EXTRACT.** A requisition, or portion of a requisition, forwarded by one supply point to another supply point for handling.

k. **INVENTORY.** A physical count of supplies or equipment on hand,

(1) *Complete inventory.* The counting of all supplies and equipment at a particular point as of a particular date.

(2) *Continuous (cycle) inventory.* Partial inventories designed to accomplish a complete inventory during a given period of time.

(3) *Selective (spot) inventory.* The counting of certain items only.

l. **INVENTORY ADJUSTMENT.** The term applied to the correction of the balance on hand, as entered on the stock record card, to agree with the inventory as of that date in accordance with procedure prescribed in current War Department instructions.

m. **ISSUING SCHEDULE.** Dates designated by the station commander upon which organizations or other users will submit issue slips or local requisitions to station supply officers, thereby staggering the load on station supply facilities.

n. **MODEL STOCK.** Predetermined list of items and specific quantities thereof needed for the normal operation of a given supply activity.

o. **STATION CONTROL LEVEL.** The maximum quantity of supplies permitted in stock on hand and/or due in at any one time.

p. **ORGANIZATION.** Any body of troops composed of units and operating as a complete independent element in accordance with prescribed Tables of Organization (a division, wing, regiment, group, separate battalion, separate squadron, etc.).

q. **PORTS OF EMBARKATION.** A port is the agency through which troops, supplies, and equipment move overseas. It may include a staging area where troops are quartered and subsisted under control of the port commander pending embarkation.

r. **PROPERTY ISSUE SLIP.** W. D., A. G. O. Form No. 446, on which a request is made by an organization to a station supply officer for the issue of supplies and equipment.

s. **REQUISITION.** Request for supplies usually on a form furnished for the purpose (W. D., A. G. O. Form No. 445 or authorized substitute). In the continental United States this term refers to a request by a station supply officer or a higher echelon of supply to a depot.

t. **REQUISITIONING SCHEDULE.** Dates designated by depot commanders upon which requisitions are submitted to depots, thereby staggering the load on the depots.

u. **STATION.** The word "station" as used in this manual includes all posts, camps, and stations, reservations, Army Air Forces bases, and other similar military establishments.

v. **SURPLUS.** An amount declared by authority of the Secretary of War to be, or deemed to be, above the amount for which there is an immediate or definitely foreseeable need for use in the War Department, in accordance with existing War Department regulations.

SECTION II

SUPERVISION

2. General

The commanding generals of the Army Service Forces service commands, the commanding generals of the several air forces and commands, commanders of ports of embarkation, and the chiefs of technical services or other agencies for class IV installations are responsible for the operation of procedures within their respective stations. The chiefs of technical services, through depots, are responsible for the review, revision, and/or approval of control levels in stations and disposition of excess and obsolete stocks. Specific responsibilities are set forth in the following paragraphs of this section.

3. Service Commands, Air Forces Commands, etc.

The commanders designated in paragraph 2 are responsible that stock control procedures, as prescribed, are carried out at stations under their respective commands. Inspections of stations by service or air force command personnel will make certain—

- a. That requisitioning procedures are being followed.
- b. That property issue slips are being filled promptly by station supply officers.
- c. That obvious over-issues are not being made.
- d. That stock record cards are up to date.
- e. That stock record cards reflect physical stocks.
- f. That inventories, as prescribed, are being taken.
- g. That reconditioned salvaged items are properly charged to stock records.
- h. That station control levels are regularly reviewed and revised when necessary.
- i. That station control levels revised by depots are promptly posted to stock record cards, and that requisitions submitted to depots reflect only approved levels.
- j. That accurate reports as required herein are submitted to depots.
- k. That disposition of excesses directed be effected promptly.
- l. That the chief of technical service and Headquarters, Army Service Forces are advised if depots do not fill requisitions promptly and do not take prompt action to issue disposition instructions regarding excesses.

4. Technical Services

a. Technical services, through depots, are responsible for the supply of stations. Specifically, these responsibilities are as follows:

- (1) Prompt supply of station requisitions.
- (2) Review, revision, and/or approval of station control levels.
- (3) Determination that established levels are for the minimum possible period under the particular circumstances.
- (4) Prompt recall or other disposition of all excesses at stations.
- (5) Review of items stocked at stations for the purpose of eliminating those not required.
- (6) Issuance of instructions for disposition of obsolete and non-standard items in accordance with existing directives.
- (7) Editing requisitions for stock number, nomenclature, availability, and to correct obvious errors.

b. It is necessary for depot commanders to assign personnel to accomplish these responsibilities. It is essential that they make regular station visits at least once every 90 days. Depot commanders will furnish the commanding general of the service command or appropriate Army Air Force commander concerned with an itinerary of all visits. The commanding officer of technical service depots will have his own representative visit the stations in the area supplied by the depot. The commanding officer, Army Service Forces depots, may direct a single representative to review the activities of more than one service, where practicable.

5. Reports

a. Upon completion of any visit, the reviewing officer will submit a report of his observations to his commanding officer. If the visit is by air, service, or similar command personnel, a copy of the report will be indorsed to the depots concerned for information and necessary action. If the visit is by depot personnel, a copy of the report will be indorsed to the air, service, or similar command concerned.

b. Another copy of the report will be left with the station commander. He will advise both the commanding general of the air, service, or similar command and the commanding officer of the depot concerned of action taken to correct unsatisfactory conditions shown by the report.

SECTION III

PROCEDURES FOR UNITS AND ORGANIZATIONS

6. Organizational Requisitioning Procedure

a. Units and organizations will use property issue slips (W. D., A. G. O. Form No. 446 or authorized substitute) to obtain supplies and equipment. Detailed instructions for preparation and processing of these property issue slips are contained in current War Department instructions.

b. Property issue slips prepared by units or separate organizations must be complete as to information required thereon. Whenever it is impracticable to complete this information on consolidated property issue slips, commanding officers of stations will determine what information can be supplied without placing an unreasonable burden on the organizations, or unnecessarily delaying the requisitioning process. Information will be included on the property issue slip as to whether the requisition covers initial issue or replacement issue. Special issue requirements will be fully justified as to need or use.

c. Each station commander will establish a schedule for the requisitioning of supplies and equipment by organizations and station complement. This schedule should provide for the staggering of requisitions so that the load will be distributed and the schedule completed prior to the submission of the station replenishment requisition to supplying depots.

d. Initial issue of all types of equipment for newly activated units other than Army Air Forces will be effected without request by the unit on shipping orders from the chief of technical service. Army Air Forces units are supplied initially in accordance with current War Department instructions. A definite date for the arrival of supplies at the station will be given in shipping orders. When received, the supplies will be held for issue to the unit, will be vouchered and registered, but will not be posted to the stock record card. In the event the supplies are not picked up by the newly activated organization and it appears that they will not be picked up, the station commander will advise the depot concerned for the purpose of receiving instructions for disposal.

e. Station commanders are responsible for immediate action on all property issue slips. In every case, the requesting unit or organization will be advised as to action taken on the property issue

slip on a copy thereof indicating immediate supply, back order, or other action. Units and organizations will, without further action on their part, be advised of subsequent action on all items back-ordered, as availability for supply or cancelation.

7. Organizational Editing Procedure

a. The organization supply officer will edit all property issue slips from his units to determine that they are correctly prepared and that the items requested are needed. He will determine that the quantities are not in excess of authorized allowances and his signature on the requisition guarantees its correctness. However, the signature of the organization supply officer is not final and the station commander will review property issue slips to the extent necessary to satisfy himself that they are properly prepared and that quantities are authorized and not in excess of allowances.

b. Where the station supply officer considers an error has occurred, he will communicate promptly and informally with the organization supply officer to effect adjustment. In the event the matter cannot be adjusted in this manner, he will furnish that part of the quantities requested that are considered authorized, and will refer the request for the balance to the chief of technical service, through the air, service, or other command for action. The appropriate commander will notify the commanding generals of the Army Air Forces and Army Ground Forces of all requisitions for quantities in excess of authorized allowances or requests for items not authorized, in order to advise the appropriate headquarters of the operation of their organizations.

c. Station supply officers will also edit organization requisitions for stock number, nomenclature, availability, and substitution, if necessary.

8. Station Requisitioning Procedure

a. Detailed procedure for the submission of station requisitions to depots is set forth in current War Department instructions.

b. The chiefs of technical services designate distribution depots responsible for normal supply, and key depots responsible for the supply of certain items. Separate requisitions will be prepared for each technical service and will be submitted in accordance with the following:

(1) Separate requisitions will be prepared for the replenishment of station stocks within authorized levels.

(2) Separate requisitions will be submitted in case of emergencies should it be necessary to obtain a large quantity of supplies out of proportion to the established levels.

(3) Separate requisitions will be prepared for items requiring special authorization.

c. Prior to the date specified by the depot requisition schedule, the station supply officer will review stock record cards. In every instance where the quantity on hand, plus that on order, minus "due out" is less than three-fourths of the station control level, a requisition will be placed for the difference. To the extent practicable, requisitions will be for such quantities as will permit shipment of standard packages. Depots are authorized to revise quantities to a

minor degree to avoid shipments that require the breaking of standard packages. Stations, in returning excesses, will also follow this policy and ship standard packages to the extent possible.

d. It may be necessary to order a quantity exceeding the station control level due to the existence of quantities "due out" in excess of the "balance on hand" plus "due in." Whenever there are quantities "due out" the quantity will be shown in the "Remarks" column.

e. The organization requisitioning schedule will be prepared so that property issue slips will be submitted to the station supply officer in time to complete supply to organizations prior to the preparation of the station replenishment requisition to the depot. Stations will submit requisitions to the supplying depots monthly according to the schedule prescribed by the depot. The following exceptions are permitted:

(1) Weekly consolidated requisitions will be submitted for items not stocked at the station.

(2) In emergencies, when stock is not available at the stations, requisitions may be submitted as required. However, not more than one emergency requisition for items of a particular technical service will be submitted to a given depot on a single day, except under the following circumstances:

(a) When necessary to obtain supplies and equipment needed to equip units under orders for oversea movement.

(b) In special emergencies, when authorized by air or service commands. In such instances, a notation will be made on the requisition that it is submitted in accordance with verbal instructions by the commanding general of the air or service command.

(3) A cycle, more frequent than monthly, may be established as directed by the depot commander in order to permit the station control level to be set at the minimum possible.

9. Editing of Station Requisitions

Depots are authorized to edit replenishment requisitions against authorized station control levels, and special requisitions as necessary. Excess quantities will not be shipped and stations will be advised by notation on the action copy of the requisition of action taken to correct errors, together with the reason therefor. Possible differences of opinion will be referred to the chief of technical service concerned by the station, through the air, service, or other commander concerned.

10. Receiving Procedure

a. Station supply officers will post supplies immediately upon receipt, based upon any document accompanying the supplies or the tally-in thereof. If postings are made from other than the tally-in copy, corrections will be made subsequently if necessary.

b. The following shipments will be posted to the "quantity received" column of the stock record card upon receipt:

(1) All shipments for station stock.

(2) All shipments for organizations, the requisition for which was initiated by or submitted through the station.

(3) All serviceable items returned to station supply officers from units, organizations, or repair shops, including controlled items.

c. The following items will not be picked up on stock record cards and accountability will be maintained by matching shipping documents or obtaining the signature of the receiving officer. The shipping document will be assigned a voucher number and will be registered.

(1) Shipments to newly activated organizations, controlled items of equipment, or any other items supplied organizations, based upon shipping orders from a source other than a station supply officer.

(2) Expendable items requisitioned or purchased for immediate consumption which are not normally stocked. Any residue will be picked up on stock record cards.

d. Supplies received in a damaged condition will be vouchered in the normal manner and picked up on the unserviceable property record.

11. Back Order and Extract Procedure

a. The action copy of a station requisition, returned by the supplying depot, will indicate the action taken to supply items. It may indicate that items not supplied immediately have been back-ordered by the depot or have been extracted to another depot or to the chief of service for supply.

b. If notice of extract to another depot is received, the name of the depot on the "due in" record will be crossed out and the name of the new depot substituted.

c. Zone of interior back orders not shipped by a depot within 90 days after creation thereof will be canceled and the station notified. If the items are still required, the station will return the cancellation notice to the depot, noting those items still needed. Back orders for controlled items will not be canceled.

12. Stock Record Account

a. Postings to the stock record card will be kept up to date at all times, except that expendable supplies issued frequently in a single day may be consolidated and posted periodically, provided posting is completed prior to the submission of the station requisition to the supply depot.

b. Stock record cards will be established on each individual item of supply and equipment carried in station stock, unless an exception is specifically authorized by this manual or in subsequent revisions thereof. Where exceptions are authorized, other controlling procedures will be provided, applying to the individual item or classification of supplies.

c. Separate cards will be set up for each size, model, etc., unless otherwise prescribed in technical services sections of this manual.

13. Stock Levels

a. The "station control level" is the greatest quantity of an item authorized to be on hand and/or on order at any one time. Since this "station control level" represents the sum of "on hand" and "on order," actual stocks on hand should not reach this level.

b. Station control levels will not exceed an estimated quantity of supply authorized for stations in current War Department instructions.

c. Where local conditions such as nearness to the depot and rapidity of handling station requisitions make it practicable, supply depots are permitted to prescribe the number of days' supply constituting the station control level on a basis lower than the maximum authorized. This consideration may be on an individual item basis.

d. Based upon the prescribed number of days' supply, a station control level will be established by the station commander for all items authorized by the chiefs of technical services for station stock for which there is recurring demand at the station. The method to be used in establishing this level is as follows:

(1) When issue data are available, the stock level is based on normally recurring initial and replacement issues for the previous 60 days, proportionally adjusted to the prescribed number of days' supply. Stock levels will not be established and stock will not be carried for slow-moving items that have been issued less than three times during the preceding 90 days. However, an exception is made of items of a standby or utility nature required to be on hand in case of emergency.

(2) In establishing levels on the basis of previous issues, consideration will be given to the following modifications:

(a) Average strength and type of organizations past, present, and near future, as determined by the rate of activation, movement orders, etc.

(b) Out-of-stock condition in the past resulting in smaller issues of one item and excess issues of another item that may have been substituted therefor.

(c) Nonrecurring initial issues, transfers, special supplies to alerted or special units, etc., will be excluded in the computation of station control levels.

(d) Seasonal requirements which are to be recognized in the periodic adjustment of levels. From time to time as necessary, stations will receive instructions for the adjustment of levels to meet seasonal requirements from the chiefs of technical services.

(3) On an item not previously stocked at a station, temporary station control levels may be based on replacement factors or approved allowances, as prescribed by the chiefs of technical services. However, as soon as possible, these temporary levels will be adjusted on the basis of actual issues and known or anticipated needs.

(4) Exceptions to the above methods are—

(a) Station control levels for nonexpendable medical supplies (sec. IX).

(b) Quartermaster subsistence supplies (sec. XI).

e. Once each month, where practicable, and prior to the date on which requisitions to the depot are to be prepared, the station commander will review the stock record cards to determine the necessity for upward or downward revision of levels. Comparison will be made between the level and past issue experience.

f. Minor or inconsequential adjustments in station control levels will not be made. Where troop movements have temporarily increased or decreased the strength of the post, a change in station control levels need not be made. Unusual demands of a nonrepetitive nature, such as the equipping of alerted troops or replenishment upon return of troops from maneuvers, are not proper basis for an increase in station control levels.

14. Changes in Station Control Levels

a. The supplying depot is responsible for the review, revision, and/or approval of station control levels. This task may be accomplished in several ways:

- (1) By regular visits of depot personnel to stations.
- (2) By examination of interim requests for changes in levels originated by stations.
- (3) By review of periodic reports to the extent practicable.

b. In the event the station does not agree with the action taken by the depot with respect to levels, it is authorized to communicate either formally or informally with the depot to obtain reconsideration. If the matter cannot be adjusted satisfactorily, it will be referred by the station commander to the chief of technical service, through the air, service, or other command.

c. Complete review and revision of levels, as necessary, will be made during periodic visits of depot personnel.

d. Changes may be initiated by stations in accordance with the following:

- (1) Stations are authorized to make downward revisions of level quantities, promptly notifying the depot of such action.

- (2) Upward revisions of level quantities must be approved by the depot before they are made effective. Requests for such upward revisions will show—

- (a) The old level.
- (b) The proposed new level.
- (c) The basis for requesting revision. This will include issue figures, if this is the basis, anticipated changes in conditions, and all other pertinent information.

15. Memorandum Receipts

a. A record of the total quantity of each item issued on memorandum receipt will be maintained in accordance with current War Department instructions. The "balance on hand" column of the stock record card will reflect only items available for issue.

b. When submitting requisitions for replenishment of station stock, the quantity issued on memorandum receipt will not be considered as part of the balance on hand, except as noted below.

- (1) For nonexpendable medical equipment, the total on hand as reflected on the "balance on hand" column, plus that issued on memorandum receipt, will be the quantity on hand with which the level is compared.

- (2) Items temporarily issued on memorandum receipt, the return of which is expected within a short period of time and which are, therefore, available for issue, will be added to the stock on hand for comparison with the station control level.

16. Reclaimed and Repair Procedure

The stock record account of the supply officer will reflect only serviceable items. The procedure for returning both serviceable and unserviceable matériel, whether held by organizations on memorandum

receipt or otherwise, and obtaining reissue of matériel turned in, is prescribed in current War Department instructions.

17. Reports of Excess (Control Approval Symbol DDI-62)

a. Station commanders will prepare reports of excess covering items falling within the following classifications:

(1) Items for which the quantity on hand, plus "due in" less "due out" exceeds the station control level.

(2) Items which have been issued less than three times during the preceding 90 days. Items of a stand-by or utility nature required to be on hand in case of emergency, and nonexpendable medical items held on memorandum receipt are not to be reported.

b. Reports will be submitted quarterly for each class or group of items stocked at the station in accordance with schedules prepared by the chiefs of technical services for the purpose of staggering the burden of reporting.

c. The report of excess will be prepared in accordance with figure 1. Until such time as the form is obtainable, it will be produced locally on paper 8 by 10½ inches.

d. Two copies of the report will be forwarded to the supply depot concerned. Action taken with respect to disposition of excesses and recommendations for the discontinuance of stockage of slow-moving items will be marked on all copies. The depot will indicate those items released to the service command for disposition in accordance with existing War Department instructions. The original will be retained in the depot, and the first copy forwarded to the station, showing action to be taken.

e. If substantial excesses develop in stations between reporting dates, the station supply officer will send a report of excesses to the depot concerned, for the purpose of obtaining disposition instructions.

18. Station Stock Status Reports (Control Approval Symbol DDI-24)

a. Station stock status reports will be prepared semiannually on items selected by the chiefs of technical services. Special nonrecurrent reports on selected items will be submitted in accordance with instructions initiated by the chief of technical service concerned. Recurrent reports will not be requested without the approval of the Commanding General, Army Service Forces.

b. Stock status reports will be prepared from stock record cards. The semiannual stock status report of selected items will show the following information:

- (1) Stock number, nomenclature, and unit of measure.
- (2) Station control level.
- (3) Balance on hand.
- (4) Balance on hand memorandum receipt account.
- (5) Balance due in.
- (6) Balance due out.

STATION EXCESS STOCK REPORT										Page _____ of _____ pages	
Date _____										Control Approval Symbol DDI-62	
Item No.	Stock number	Nomenclature	Unit	On hand	Due in	Due out	Net stock position	Maximum stock level	Excess	Remarks and/or action	
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											

Figure 1.

- (7) Cumulative initial issues, past 6 months.
- (8) Cumulative replacement issues, past 6 months.
- (9) Remarks column, or accompanying letter.

c. The depot responsible for supplying a particular station will furnish preprinted forms, or prepunched cards, on which these data may be entered. Where EAM cards are furnished, the station commander will note the information required thereon, in pencil, and return the cards to the depot, where they will be cut, the report printed, and the station furnished a copy thereof.

19. Excess and Obsolete Stocks

a. All excess equipment in the hands of organizations over and above authorized allowances will be turned in to the station. Controlled items of equipment will be processed by the station commander in accordance with current War Department instructions. Other supplies will be taken up in the warehouse stock at the stations.

b. Generally, stocks in stations, above station control levels, are considered excess. The depot is responsible for the review of reports of excesses, and issuance of instructions for the disposition of excess, obsolete, and outmoded stocks. This action will be taken on all excesses that are reported by stations in substantial quantities. Excesses of 30 days' supply or less will not ordinarily be ordered to the depot unless such supplies are needed for redistribution. The depot will also determine whether it is necessary to stock items at stations which have been issued less than three times in the past 90 days, and will direct disposition of items considered unnecessary for the station to stock. The station commander will bring to the attention of the air, service, or other command headquarters all instances in which the depot has not promptly indicated action on the excesses reported.

c. When excesses are ordered returned to a depot, shipment will be made as directed, unless there have been unexpected changes in the stock demand at the station and specific authority is obtained from the depot, canceling or revising the shipping order. Station commanders are responsible that excess stocks are returned only on instructions from depots, are serviceable in every respect, are properly packed, and packages are marked so depots can identify the item shipped. Receiving depots will report all noncompliance of these instructions to the appropriate air, service or other commanders.

20. Inventories

a. An inventory program will be followed, designed to physically count critical items at least quarterly and all items at least semi-annually. Results of inventory will be immediately posted to stock record cards. Action will be taken without delay to adjust differences in accordance with current War Department instructions.

b. Whenever the stock record balance is reduced to zero or a warehouse refusal is received, a physical count will be made to confirm the out-of-stock condition. A suitable notation will be made on the stock record card.

SECTION IV

OPERATION OF SPECIAL ACTIVITIES AT STATIONS

21. General

a. Reception centers and combined maintenance shops located at stations will operate with model stocks replenished periodically on requisitions to station supply officers.

b. This procedure may be applied to similar activities when prescribed by air, service, or other appropriate commander after approval by the Commanding General, Army Service Forces.

22. Model Stocks

a. The commanding officer of the station will establish a model stock of items to be carried by a particular activity. The model stock will be specified as a number of days' supply. It will not exceed 15 days' supply unless approved by the Commanding General, Army Service Forces.

b. The commanding officer of the activity will convert the days of supply authorized into definite quantities for each item to be carried in stock, based on issue experience. This model stock will be reviewed monthly and revised upward or downward if necessary.

c. Stock carried by the activity will be considered as an addition to, and not part of station stock when computing station control levels or in submitting station stock status reports.

d. Model stocks will not include items other than those carried in station stocks.

23. Operating Procedure

The detailed operating procedure covering model stock record-keeping and requisitioning is contained in current War Department instructions.

24. Monthly Inspections

The commanding officer of the station will make monthly inspections of model stocks to determine that—

a. Stocks on hand and on order do not exceed the authorized model stock.

- b. Quantities on hand in excess of model stock levels are returned to station stock immediately.
- c. Only authorized issues are made and that physical handling and storage of stocks are satisfactory.
- d. Model stock levels are reviewed monthly and revised as necessary.

25. Application to Reception Centers

Model stocks at reception centers will not exceed 10 days' supply. Reasonable discretion will be used in requisitioning replenishment supply for reception centers to avoid breaking standard packages.

26. Application to Combined Maintenance Shops at Stations

Model stocks will be established only for fast-moving maintenance items that are needed for the operation of the various shops. Such stocks will consist only of general supplies, parts common, and such individual parts (exclusive of unit assemblies) as may be determined by the station commander consistent with the policy of the chief of technical service concerned. Items not so stocked will be obtained in the normal manner from the station supply officer. The model stock will not exceed 10 days' supply.

SECTION V

PORTS OF EMBARKATION

27. General

a. The general principles of stock control as outlined in other sections of this manual are applicable to stocks at ports of embarkation and installations under the port, with exceptions set forth in this section.

b. Special procedures applicable to a particular port or ports will be issued by directives of the Commanding General, Army Service Forces, from time to time, which will supersede provisions of this manual.

28. Responsibility of Port Commander

The supervision of stock control procedures at all installations under the control of the port is charged to the commanding general of the port who has the same responsibilities for these installations as service commanders for stations within service commands. (See par. 3.)

29. Stocks

Stocks located at installations under the control of the port commander are in three categories: station stocks, port stocks, and stocks used to fill oversea requisitions.

a. **STATION STOCKS.** Stocks at staging areas, unit training centers, and other installations of a similar nature, under the port commander, are considered to be station stocks and will be controlled as prescribed generally in this manual. These stocks are replenished by periodic requisitions by stations direct to supplying depots designated by the chief of the technical service concerned. Limited stocks of controlled and matériel status report ordnance items may be stocked in staging areas in accordance with directives of the Commanding General, Army Service Forces.

b. **PORT STOCKS.** (1) Stocks located in the port proper are known as port stocks. They are authorized to be used for—

- (*a*) The supply of the station complement of the port.
- (*b*) Equipping casualties passing through the port.

(c) Supplying last-minute shortages of individual clothing and equipment for troops departing for overseas.

(d) Filling requisitions for equipping Army transports.

(2) Port stocks will be maintained within the same levels as prescribed for station stocks. Replenishment of these stocks will be accomplished by periodic requisitions on depots designated by the chiefs of technical services.

(3) Limited stocks of controlled and matériel status report ordnance items may be included in port stocks, in accordance with directives of the Commanding General, Army Service Forces.

(4) Each port commander will maintain stocks of items for which he is responsible based upon issues or in accordance with the special method of stocking described above. Transportation Corps will not duplicate the port stocks carried by the other technical services. Supplies and equipment required to equip Army transports will be obtained by the Superintendent of the Water Division from port stocks of the various services, in accordance with the latest ASF directives.

c. STOCKS TO FILL OVERSEA REQUISITIONS. Stockage of items at ports to fill overseas requisitions is subject to the following procedure. The chief of technical service is responsible for initiating requests for such stockage, with the concurrence of the port commander. Following approval of Headquarters, Army Service Forces, the chief of technical service is responsible for the establishment of levels for each item so authorized, modifying the supplying filler depot stock level of the item so that the total supply in port and filler stock for distribution overseas will not exceed the authorized maximum on-hand level. The port will maintain separate stock accounting on all items stocked for distribution overseas.

30. Reports

a. Stock status reports and excess reports on port and staging area stocks will be submitted as prescribed in paragraphs 17 and 18, except for special items listed in paragraph 29a and b (3). Reports on these items will be submitted in accordance with directives of the Commanding General, Army Service Forces.

b. Replenishment of items for overseas distribution will be accomplished through stock status reports submitted as scheduled to the chief of technical service.

SECTION VI

CHEMICAL WARFARE SERVICE

31. General

The Chief of Chemical Warfare Service establishes monthly credits at depots, making available specific quantities of training ammunition for the use of units designated by Commanding Generals, Army Ground Forces, Army Air Forces, and Army Service Forces.

32. Special Instructions

a. Requisitions for all spare parts will be sent to the depot designated by the Chief of Chemical Warfare Service.

b. Excess reports and station stock status reports on Chemical Warfare Service spare parts will be submitted to the depot supplying the items, as designated by the Chief of Chemical Warfare Service.

c. Instructions for maintaining records of lot numbers of Chemical Warfare supplies are initiated from time to time by the Office of the Chief of Chemical Warfare Service.

SECTION VII

PROCEDURE FOR ENGINEER TROOP SUPPLY

33. Requisitions

- a.* Standard nomenclature and stock number as shown in the Engineer Supply Catalog will be used on all supply documents and records.
- b.* Requisitions for newly activated organizations are prepared by the Chief of Engineers at the Granite City Engineer Depot, Granite City, Illinois.
- c.* Requisitions for items supplied from depots other than the normal supply depot for the station will be submitted in accordance with instructions initiated by the Chief of Engineers.
- d.* All requisitions to depots will be double spaced.

34. Organizational Requisition Procedure

- a.* From time to time organizations need items in excess of authorized allowances, or items not authorized, in order to accomplish a specific mission. These items will be requisitioned on property issue slips by the unit supply officer from the engineer supply officer in the usual manner, but such a requisition is not to be filled, even though the item may be in station stock, until the requisition has been approved by the Chief of Engineers.
- b.* Special requisitions must contain a full explanation as to the need and proposed use of the items. Any lack of information will either delay or result in a disapproval of the request.
- c.* The supply of additional items needed by units, due to upward revision of Tables of Organization and Equipment, is the responsibility of the engineer supply officer. The Chief of Engineers ships automatically only for newly activated units.
- d.* Due to critical shortages of certain materials, it is often necessary to issue substitutes for the standard item. Such items will be accepted by the station and issued to organizations, when so marked on shipping documents.

35. Station Stocks

- a.* Station stocks of engineer items will be limited to items on which there has been issue experience, or for which there is antici-

pated specific demand within 60 days from date of requisition. The station stock will consist primarily of class II items plus certain class IV stocks such as fortification and camouflage materials. Controlled items, mechanical spare parts, and certain items in a critical supply status will not be carried in station stock.

b. A change in type of units at the station will require an immediate review of station control levels, both from the point of view of the items stocked and the levels of each item. For example, the transfer of an aviation engineer battalion from a station and the arrival of a topographic battalion may not materially change the troop strength, but will radically revise the engineer items to be stocked at the station.

36. Memorandum Receipts

Engineer supply officers will have out on memorandum receipt primarily training equipment, that is, ponton and foot bridges. Troop stock items will not be issued to organization or post headquarters agencies on memorandum receipt except for temporary use. Any agency desiring such property, on a permanent basis, in excess of authorized allowances, will be required to submit a special requisition, giving justification of the need therefor. If such a requisition is approved by the Chief of Engineers, the property will be shipped to the requesting agency in the usual manner.

37. Reclaimed and Repair Procedure

Items in condition for immediate reissue will be picked up on stock record account and placed in station stock. Items that can be repaired locally, using local station facilities, will be repaired, picked up on stock record account, and placed in station stock. If necessary, engineer maintenance funds needed for repair purposes will be made available to the post commander by the service command upon request. Commercial repair facilities may be used.

SECTION VIII

PROCEDURE FOR POST ENGINEER OPERATIONS OTHER THAN TROOP SUPPLY

38. General

a. All definitions and general policy included in the preceding sections of this manual apply to post engineer supply for maintenance and construction functions except when in conflict with the following procedures. These procedures will be prepared in detail and initiated for publication by the Chief of Engineers.

b. In the preceding sections, the term "service command engineer" will apply in lieu of "depot" whenever depot is referred to, except in the actual issue of supplies to the post engineer. Thus the service command engineer will perform those functions of editing, reviewing, reporting, recommending corrective action, ordering excesses shipped to a central storage point, disposal of excess, etc., normally associated with the depot.

c. This manual does not supersede in whole or in part Army Service Forces Manual M501, "Repairs and Utilities Property Accounting for Post Engineers," but is to be used in conjunction with it to effect over-all stock control for post engineers.

d. The service command engineer under the commanding general of the service command is responsible that stock control procedures prescribed herein covering post engineer operations for other than troop supply is carried out at all stations within the service command to which post engineers are assigned. This includes class I, II, III, and IV installations.

39. Station Requisitioning Procedure

Requisitions will be submitted by the post engineer to the service command engineer, who will edit requisitions and forward them to the appropriate supply agency for necessary action to supply.

40. Station Reports of Excesses and Station Stock Status Reports

Station reports of excesses and station stock status reports will be submitted to the service command engineer, who is responsible for scheduling the report, maintaining up-to-date review thereof, and taking appropriate action to revise levels and dispose of excess and obsolete

property. These reports will be submitted on forms prescribed by the Chief of Engineers and will contain only those items specifically designated by him.

41. Excess and Obsolete Property

a. The service command engineer will take necessary action to determine and dispose of excess and obsolete post engineer stocks in accordance with current War Department instructions.

b. Excess stocks reflected on station excess reports and station stock status reports will be listed by the service command engineer and circularized to commanding officers of the stations within the service command. Requisitions for items appearing on the excess list will be submitted by stations through the office of the service command engineer. After circularization, the service command engineer will furnish a list of the remaining excess to the office of the division engineer, which will process such excess in accordance with existing regulations.

42. Salvage, Reclamation, and Scrapping

The disposition of salvage materials resulting from the operation of utilities shops and other post engineer activities will be in accordance with current War Department instructions.

SECTION IX

MEDICAL

43. Station Requisitioning Procedure

a. Procurement requisitions requesting authority for local procurement (standard or nonstandard) will be submitted in accordance with instructions initiated by the Office of The Surgeon General.

b. Requisitions for items supplied from depots other than the normal supply depot for the station will be submitted in accordance with instructions initiated by The Surgeon General. .

44. Control Levels

Station control levels will be computed as outlined below and entered on the stock record card and also on the station stock status report. These levels are subject to revision by the distribution depot.

a. **NONEXPENDABLE ITEMS.** Station control levels for nonexpendable items will be developed jointly by the station and the depot considering the size, function, etc., at each station. Equipment lists for fixed medical installations plus quantities required for warehouse stocks to supply tactical organizations will be used as the basis for setting levels. For such nonexpendable items, the status of stock to be compared with the level includes both stock outstanding on memorandum receipt to all post fixed installations and stock in station warehouses.

b. **EXPENDABLE ITEMS.** Station control levels for expendable items will be established in accordance with actual issues as prescribed in paragraph 13, except for newly activated stations. In these cases, station control levels will be established in accordance with troop strength allowances as shown in the latest Medical Department Supply Catalog, until such time as 60 days' cumulative issue data are available. At that time the station control levels will be revised to conform to authorized period of actual issue.

45. Miscellaneous

a. **EQUIPMENT LISTS.** Applicable equipment lists are for use by supply officers in determining items authorized for installations such as station hospitals, dental clinics, regimental infirmaries, and flight

surgeons' units. These lists will be obtained when required by requisition submitted direct to the Commanding Officer, St. Louis Medical Depot, until such lists are published as sections of ASF Medical Supply Catalog.

b. **EXPENDABLE DENTAL SUPPLIES.** Reserve stocks will be retained under the control of the station medical supply officer, and will not be issued to the dental clinics except as needed for practicable operation.

c. **EXPIRATION DATES ON BIOLOGICAL MATERIAL.** Prior to preparation of requisitions for biologicals, the medical supply officer should verify expiration date of biologicals then in stock. When quantities requisitioned appear excessive due to expiration of stock on hand, a remark to that effect should accompany the requisition.

SECTION X

ORDNANCE DEPARTMENT

46. Organizational Requisitioning Procedure

Spare parts will be issued to using organizations only in cases where the basis clearly establishes the authority for issue. So far as possible, spare parts will be supplied by direct exchange of unserviceable for serviceable items without requisition.

47. Station Requisitioning Procedure

a. The station commander is charged with the definite responsibility of maintaining a current record of the weapon and vehicle population of the organizations located at his station, such information to be furnished to the depot or source of supply as requested.

b. When requisitioning new items on which no issue information exists, the initial order will be computed by reference to the SNL Higher Echelon Spare Parts and Equipment (Addendum) for the number of days' supply authorized. Special requisitions of this nature must state clearly the basis for such items.

c. The following general rules will apply in the preparation of all requisitions:

(1) Separate requisitions will be prepared for items falling under each different SNL, Group A through N; however, more than one SNL subgroup may be included on a single requisition. Separate requisitions for parts for general purpose vehicles will be prepared covering such parts pertaining to each manufacturer. The SNL group under which items are requisitioned should be clearly specified in the column headed "Nomenclature & Unit."

(2) Sufficient identifying information and standard nomenclature of items requisitioned must be included on the requisition to permit positive and expeditious identification of the desired item. Wherever the ordnance part number is available on the stock record cards or in SNL's or parts catalogs, it will be shown in column headed "Stock No." In the absence of the ordnance part number, it is essential to show the ordnance piece mark or manufacturer's part number in the column headed "Stock No."

(3) Requisitions of an urgent nature will give sufficient information as to clearly indicate the necessity for urgent supply, such as: Task

Forces, Units placed in A-2 priority, Immediate Action, etc. Immediate Action requisitions will also include a statement as to the exact description and number of weapons or vehicles "deadlined" by the lack of parts.

(4) Normally, requisitions for replenishment will be confined to items listed in the SNL (addenda). In the event parts not included in the SNL (addenda) are required for supply, they will be requisitioned separately. Such requisitions should clearly state in detail the reason for the items required and also include a statement to the effect that such items can be serviced with existing tools and facilities at the station or in the organization and that the scope of repair is not beyond the maintenance mission prescribed for the requisitioning unit.

(5) All requisitions forwarded to the distribution depot will be double spaced.

48. Stock Record Cards

All items that interchange will have a separate stock record card in the file making reference to the single interchangeable number under which the item is stored and issued.

49. Excess Report and Stock Status Report

Reports of excesses and stock status reports will be submitted to designated depots and not to service command supply points from which supplies are obtained. Such depots will direct the disposition of excess stocks. Normally these excess stocks will be returned to distribution or filler depots and not to the service command supply points.

SECTION XI

QUARTERMASTER

50. General

Certain quartermaster items set forth below will be stocked in accordance with special procedures.

a. **FORAGE, FUEL, GASOLINE, AND LUBRICANTS.** Stock levels for items in this category will be established by The Quartermaster General. Such levels are limited by the maximum days of supply prescribed for stocks for zone of the interior issue, contained in current War Department instructions.

b. **LAUNDRY SUPPLIES.** Procedures outlined in *a* above will be followed.

c. **SUPPLEMENTARY AND EXTRA TARIFF SIZES OF CLOTHING.** Stations at which reception centers are located are authorized to carry an additional stock of certain supplementary and extra tariff sizes of clothing and shoes. These items will be carried at such stations as specifically prescribed by The Quartermaster General.

d. **SUBSISTENCE.** Levels for subsistence are not set in the normal manner as these are determined by the strength of the command multiplied by the daily menu. Instructions are initiated from time to time by The Quartermaster General regarding the method of submitting requisitions, the time of submission thereof, and the periods covered. Nonperishable subsistence will generally be requisitioned so that there will be on hand at the beginning of a month the amount of each item required for sales and issues during that month.

51. Specific Instructions

a. Clothing and shoes will be accounted for by sizes, each size to be carried as a separate stock item with separate levels.

b. Nontariff sizes of clothing will be issued as a substitute for and be included on the stock record card of regular tariff items nearest the nontariff sizes, wherever practicable.

c. In order to reduce the number of stock record cards and facilitate the use of all available items in stock, stations will consolidate stock record cards for items which are used or issued interchangeably. No standard rule can be established for interchangeability as items may be issued interchangeably at one station and must be issued as different items at another station.

d. Clothing of special types, such as nurses' or WAC's clothing, may be received from time to time for issue at stations where that type is not normally stocked. This clothing must be picked up and dropped from stock record cards. However, a record by sizes need not be kept unless the item is normally stocked at the station.

e. Class X clothing will be carried on a record separate from the regular stock record account. This record need not be maintained by sizes but will be kept in a manner to permit a report by items of quantities on hand, when requested by The Quartermaster General.

f. Reclamation shops will operate in the manner prescribed for combined maintenance shops in section IV.

52. Stock Status Report for Subsistence (Control Approval Symbol DDI-63)

Special monthly stock status reports for subsistence will be prepared as follows:

a. **NONPERISHABLE SUBSISTENCE.** (1) *Issues during previous 3 months.* Include both sales and issues.

(2) *Quantity on hand at end of month.* Include all stocks on hand whether for issue or sale.

(3) *Estimated issues for next 3 months.* This must include both sales and issues and must be the best forecast possible of expected issues of each item of nonperishable subsistence, taking all factors into consideration.

(4) *Due in.* Include all quantities of items requisitioned and not received or reflected in the quantity on hand. A separate report will be made for each size container (for example, No. 2 cans and No. 10 cans of an item).

b. Perishable subsistence will be reduced to pounds for reporting purposes. The information to be furnished on the stock status report for perishable subsistence will be as follows:

(1) *Issues during previous month.* Include both sales and issues.

(2) *Quantity on hand at end of month.* Include all stocks on hand whether for issue or sale.

c. The sales officer will maintain such additional records as are necessary to provide the information for stock status reporting purposes.

d. Each depot will furnish each station in its distributing area with a set of preprinted EAM tabulating cards or listing covering the items of perishable and nonperishable subsistence that are to be reported.

53. Assignment of Stock Numbers

a. Stock numbers are assigned to all items which are regularly procured, stored, and issued by the Quartermaster Corps. Correct stock numbers are a necessary part of a properly prepared station requisition and will result in more expeditious supply from the depot.

b. All supplies which are received from a depot have stock numbers on the shipping tickets; however, in many instances of local purchases and direct shipments from contractors (on receiving report) items are received by the station for which no stock numbers are assigned by the depot. Such items may be so-called standard stock items (regularly stocked by depots) or they may be nonstandard stock items.

c. In the case of items which are consolidated in accordance with paragraph 51*c*, stations should request the depot to assign a stock number to the consolidated grouping so that a uniform method of reporting the same items will be followed by all stations in the area of the depot.

d. When a station receives supplies for which the stock number is not known, application should be made to the distribution depot for a stock number. Frequently depots will indicate to the station that a stock number is not to be assigned since the item involved is not an item regularly stocked, and need not be reported to the depot on station stock status report.

e. Stations are informed as to assigned stock numbers through the EAM cards which are received from the depot and through standard stock number lists which are distributed by the depots.

54. Inventories

Warehouse stocks of all clothing items, individual equipment, and subsistence will be physically inventoried once every 30 days.

SECTION XII

SIGNAL CORPS

55. Requisitioning Procedure

a. Requisitions will be placed by stations on the depot supplying the area except for certain classes of items which are carried only at designated depots. Requisitions for these classes of material should be placed in accordance with instructions initiated by the Chief Signal Officer.

b. Requisitions required to expand or add to a permanent fixed signal communications system will be submitted by stations to the commanding general of the appropriate service command of the Army Service Forces for approval.

56. Status Reports

Status reports and excess reports for classes of material not obtained from the normal supply depot will be submitted separately to the depot supplying the material.

57. Return of Unserviceable Property to Depots

When and as directed by the depot concerned, unserviceable property will be shipped for repair and such other disposition as is ordered by the Chief Signal Officer. These shipments will be carefully and properly packed and shipping documents covering the returns will show the stock numbers of the material being returned and the correct quantities will be indicated.

58. Signal Corps Equipment for Army Air Forces

a. In the case of Signal Corps equipment for the Army Air Forces, the provisions of this manual are intended to apply only to the equipment included in Tables of Basic Allowances or Tables of Equipment for tactical air force units, except that the following types are fully exempt from the provisions of this manual.

(1) All airborne radio, navigation, radar equipment, and associated test equipment.

(2) All Army airways communications system equipment and items associated therewith.

(3) All VHF net control equipment.

(4) All ground radar equipment for which the air service command is responsible for the distribution, installation, and maintenance.

b. Requisitions for the types of equipment covered by *a*(1), (3), and (4) above, will be submitted to the nearest air depot for filling. Requisitions for Army airways communications system equipment will be submitted direct to Signal Corps depot serving the area being supplied.

c. Except as provided in *b* above, and paragraph 6*d*, requisitions for all Table of Basic Allowance items of signal equipment will be submitted by station signal property officers direct to the Signal Corps depot serving his area.

SECTION XIII

TRANSPORTATION CORPS

59. Equipment and Material Furnished

Equipment and material are furnished by the Transportation Corps to all services for the purpose of maintaining Transportation Corps equipment and to maintain and repair such Transportation Corps equipment and material operated by all services.

60. General Description of Transportation Corps Equipment and Material

- a.* Harbor boats, including tugs, launches, rescue and salvage craft, barges, and lighters.
- b.* Cargo vessels, including freight and passenger boats, utility boats, and cargo boats.
- c.* Army Mine Planter Service boats, including mine yawls, mine planters, whale boats, balloon barrage barges, and tugs.
- d.* Locomotives of all types.
- e.* Railway cars—large, standard and military and combined standard types.
- f.* Cranes—gantry, stiff leg, locomotive, and floating.
- g.* Special railway equipment.
- h.* Materials and supplies for the conversion, maintenance, repair, and operation of Transportation Corps equipment.

61. Method of Processing Requisitions

A Transportation Corps supply officer or acting Transportation Corps supply officer is located at all posts, camps, and stations, where requisitions for Transportation Corps equipment and material will originate or be processed.

